

The Honorable Theresa L. Fricke

UNITED STATES DISTRICT COURT
WESTERN DISTRICT OF WASHINGTON
AT SEATTLE

3 RD AVE SW LLC and JHA FAMILY LLC,)	
)	
Plaintiffs,)	No. 2:24-cv-00552-TLF
)	
vs.)	DEFENDANT KING COUNTY'S
)	ANSWER TO PLAINTIFFS'
)	COMPLAINT
RYAN JIMENEZ, ODIN PROPERTY TAX)	
ADVOCATES LLC, a Colorado limited liability)	JURY DEMAND
company, and KING COUNTY, a political)	
subdivision,)	
Defendants.)	

Defendant King County, in answer to Plaintiffs' Complaint, admits, denies, and states as follows:

I. INTRODUCTION

In answer to Section I. Introduction, defendant King County makes no response as it appears no response is required. However, to the extent factual allegations are intended or legal conclusions contrary to applicable law are alleged, they are hereby denied as they pertain to defendant King County.

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II. PARTIES

1. In answer to paragraph 1, defendant King County is without sufficient information to determine the truth or falsity of the allegations contained therein and, therefore, deny the same.

2. In answer to paragraph 2, defendant King County is without sufficient information to determine the truth or falsity of the allegations contained therein and, therefore, deny the same.

3. In answer to paragraph 3, defendant King County admits only that King County is a home rule charter county and a political subdivision of the State of Washington. Defendant King County further admits that the King County Assessor is a department within King County.

4. In answer to paragraph 4, defendant King County makes no response as the allegations contained therein do not pertain to this defendant.

5. In answer to paragraph 5, defendant King County makes no response as the allegations contained therein do not pertain to this defendant.

6. In answer to paragraph 6, defendant King County admits only that defendant Ryan Jimenez is currently employed by King County as a Commercial Appraiser II in the King County Assessor's Office. King County makes no response to the remaining allegations contained in paragraph 6 as they do not pertain to this defendant.

7. In answer to paragraph 7, defendant King County makes no response as the allegations contained therein do not pertain to this defendant.

8. In answer to paragraph 8, defendant King County makes no response as the allegations contained therein do not pertain to this defendant.

1 9. In answer to paragraph 9, defendant King County makes no response as it appears
2 no response is required. However, to the extent factual allegations are intended or legal
3 conclusions contrary to applicable law are alleged, they are hereby denied as they pertain to
4 defendant King County.

5 10. In answer to paragraph 10, defendant King County makes no response as the
6 allegations contained therein do not pertain to this defendant.

7 11. In answer to paragraph 11, defendant King County admits that Jimenez signed
8 numerous appraisals valuing Plaintiffs' properties for tax purposes in at least 2019, 2020, 2021,
9 and 2022 and deny the remainder of the allegations in paragraph 11.

10 12 In answer to paragraph 12, defendant King County makes no response as the
11 allegations contained therein do not pertain to this defendant.

12 13. In answer to paragraph 13, defendant King County makes no response as the
13 allegations contained therein do not pertain to this defendant.

14 14. In answer to paragraph 14, defendant King County makes no response as the
15 allegations contained therein do not pertain to this defendant.

16 15. In answer to paragraph 15, defendant King County makes no response as the
17 allegations contained therein do not pertain to this defendant.

18 16. In answer to paragraph 16, defendant King County denies the allegations therein
19 to the extent that they pertain to defendant King County. King County makes no response to the
20 remaining allegations in paragraph 16 as they do not pertain to defendant King County.

21 17. In answer to paragraph 17, defendant King County makes no response as the
22 allegations contained therein do not pertain to this defendant.
23

1 18. In answer to paragraph 18, defendant King County makes no response as the
2 allegations contained therein do not pertain to this defendant.

3 19. In answer to paragraph 19, defendant King County makes no response as the
4 allegations contained therein do not pertain to this defendant.

5 20. In answer to paragraph 20, defendant King County makes no response as the court
6 records speak for themselves and no response is required.

7 21. In answer to paragraph 21, defendant King County makes no response as the court
8 record speaks for itself and no response is required.

9 22. In answer to paragraph 22, defendant King County denies the allegations
10 contained therein.

11 III. JURISDICTION AND VENUE

12 23. In answer to paragraph 23, defendant King County leaves the issue of jurisdiction
13 to the court.

14 24. In answer to paragraph 24, defendant King County leaves the issue of venue to
15 the court.

16 IV. FACTS

17 A. Plaintiffs' SeaTac Properties and Property Tax Appeals

18 25. In answer to paragraph 25, defendant King County admits only that Parcel
19 032204-9058 was purchased in 2017 for \$175,000. JHA Family, LLC is listed as the Grantee on
20 the Real Estate Excise Tax Affidavit. As to the remaining allegations contained in paragraph 25,
21 defendant King County is without sufficient information to determine the truth or falsity of the
22 remaining allegations and, therefore, deny the same.
23

1 26. In answer to paragraph 26, defendant King County admits only that Parcel
2 032204-9058 was purchased in 2017 for \$175,000, and that Parcel 032204-9058 is
3 approximately 7.77 acres. Defendant King County denies the remaining the allegations contained
4 in paragraph 26.

5 27. In answer to paragraph 27, defendant King County admits only that Parcel
6 032204-9011 is adjacent to Parcel 032204-9058, and that Parcel 032204-9011 is approximately
7 9.29 acres. King County is without sufficient information to determine the truth or falsity of the
8 remaining allegations in paragraph 27 and, therefore, denies the same.

9 28. In answer to paragraph 28, defendant King County admits that at the time of
10 Plaintiffs' purchase in 2017, Parcel 9058 was zoned by the City of SeaTac as UL-15,000, the
11 Tombs Parcel was also zoned by the City of SeaTac as UL-15,000 and the Tombs Parcel had an
12 Urban Low land use designation. King County denies the remainder of the allegations in
13 paragraph 28.

14 29. In answer to paragraph 29, defendant King County admits that in 2017, both
15 Parcel 9058 and the Tombs Parcel were rezoned from UL-15,000 to UH-900 and the land use
16 designation changed to Multi-family Urban High Density. King County is without sufficient
17 information to determine the truth or falsity of the remaining allegations in paragraph 29 and,
18 therefore, denies the same.

19 4. [sic] In answer to paragraph 4, defendant King County admits that for assessment year
20 2017 Parcel 9058 was valued at \$254,000 and the Tombs Parcel 9011 was assessed at \$12,000.

21 5. In answer to paragraph 5, defendant King County is currently without information
22 sufficient to form a belief as to the truth or falsity of paragraph 5 and therefore denies the same.
23

1 6. In answer to paragraph 6, defendant King County denies the allegations contained
2 therein.

3 7. In answer to paragraph 7, defendant King County is without sufficient
4 information to determine the truth or falsity of the allegations contained therein and, therefore,
5 denies the same as it pertains to defendant King County.

6 8. In answer to paragraph 8, defendant King County admits that defendant Jimenez
7 sent an email to plaintiffs in August 2021 that speaks for itself; otherwise denied.

8 9. In answer to paragraph 9, defendant King County admits that the assessed value
9 of the subject parcel has risen from tax years 2015-2022 while Tombs Parcel 032204-9011 has
10 remained assessed at \$12,000 during that same time and is currently without information
11 sufficient to form a belief as to the truth or falsity as to the remainder of paragraph 9.

12 10. In answer to paragraph 10, defendant King County admits that the assessed value
13 of Plaintiff's Parcel 9058 has risen in value and is currently without information sufficient to
14 form a belief as to the truth or falsity as to the remainder of paragraph 10.

15 11. In answer to paragraph 11, defendant King County admits that the assessed value
16 of Parcel 9058 was \$1,015,300 for assessment year 2019 and \$2,707,500 for the 2020 assessment
17 year and the appraiser of record is Ryan Jimenez. King County is currently without information
18 sufficient to form a belief as to the truth or falsity of the remainder of paragraph 11 and therefore
19 denies the same.

20 12. In answer to paragraph 12, defendant King County admits the assessed value of
21 Plaintiff's Parcel 9058 in assessment year 2018, tax year 2019, was \$266,000, the assessed value
22 of the subject in assessment year 2020, tax year 2021, was \$2,707,500 and Ryan Jimenez was the
23 appraiser for assessment year 2020. King County denies that Ryan Jimenez was the appraiser for

1 assessment year 2018. King County is currently without information sufficient to form a belief as
2 to the truth or falsity of the remainder of paragraph 12 and therefore denies the same.

3 13. In answer to paragraph 13, defendant King County admits that in 2021 property
4 taxes billed were \$33,243.80. King County is currently without information sufficient to form a
5 belief as to the truth or falsity of the remainder of paragraph 13 and therefore denies the same.

6 14. In answer to paragraph 14, defendant King County admits the allegations
7 contained therein.

8 15. In answer to paragraph 15, defendant King County is currently without
9 information sufficient to form a belief as to the truth or falsity of paragraph 15 and therefore
10 denies the same.

11 16. In answer to paragraph 16, defendant King County makes no response as the
12 allegations contained therein do not pertain to this defendant.

13 17. In answer to paragraph 17, defendant King County admits that the Plaintiffs
14 appealed the assessed value of Parcel 9058 to the County Board of Equalization for tax years
15 2019-2023 and the Washington State Board of Tax Appeals (BTA) for the tax years 2021, 2022
16 and 2023. King County denies that the Plaintiffs appealed tax years 2019 and 2020 to the BTA.
17 King County is currently without information sufficient to form a belief as to the truth or falsity
18 of the remainder of paragraph 17 and therefore denies the same.

19 18. In answer to paragraph 18, defendant King County admits only that all appeals to
20 the Local Board for tax years 2019-2023 were assigned to Ryan Jimenez to prepare and Marie
21 Ramirez to review. Defendant King County admits in part that all appeals to WSBTA were
22 originally assigned to Ryan Jimenez to prepare while working with Assistant Chief Appraiser,
23 Lou Willett. Any remaining or different allegations contained in paragraph 18 are denied.

1 19. In answer to paragraph 19, defendant King County makes no response as the
2 allegations contained therein do not pertain to this defendant.

3 20. In answer to paragraph 20, defendant King County makes no response as the
4 allegations contained therein do not pertain to this defendant.

5 21. In answer to paragraph 21, defendant King County makes no response as the
6 allegations contained therein do not pertain to this defendant. Furthermore, King County makes
7 no response to the footnote as it appears to contain legal conclusions for which no response is
8 required. However, to the extent factual allegations are intended or legal conclusions contrary to
9 applicable law are alleged, they are hereby denied.

10 22. In answer to paragraph 22, defendant King County makes no response as the
11 allegations contained therein do not pertain to this defendant.

12 23. In answer to paragraph 23, defendant King County makes no response as the
13 allegations contained therein do not pertain to this defendant.

14 24. In answer to paragraph 24, defendant King County makes no response as the
15 allegations contained therein do not pertain to this defendant.

16 25. In answer to paragraph 25, defendant King County makes no response as the
17 allegations contained therein do not pertain to this defendant.

18 26. In answer to paragraph 26, defendant King County makes no response as the
19 allegations contained therein do not pertain to this defendant.

20 27. In answer to paragraph 27, defendant King County makes no response as the
21 allegations contained therein do not pertain to this defendant.

22 28. In answer to paragraph 28, defendant King County makes no response as the
23 allegations contained therein do not pertain to this defendant.

1 29. In answer to paragraph 29, defendant King County admits to Ramirez having an
2 approximately two-hour long phone call with Siddharth Jha in which the Plaintiff voiced
3 concerns about Jimenez's assessments. King County denies the remainder of paragraph 29.

4 30. In answer to paragraph 30, defendant King County denies the allegations
5 contained therein.

6 31. In answer to paragraph 31, defendant King County only admits that Jimenez
7 continued to be the Assessor's representative assigned to the Plaintiff's tax appeals. King County
8 is currently without information sufficient to form a belief as to what the Plaintiffs may or may
9 not believe and therefore denies the same. King County and denies the remainder of paragraph
10 31.

11 32. In answer to paragraph 32, defendant King County only admits that
12 Jimenez raised the assessed value of the Plaintiff's Parcel 9058 in assessment year 2019 for taxes
13 payable in 2020. King County is currently without information sufficient to form a belief as to
14 the truth or falsity of the portion of paragraph 32 that states, even though Plaintiff's Property
15 (Parcel 9058) did not have sewer access before the 2017 Rezone—and still does not have sewer
16 access after the 2017 Rezone— and therefore denies the same. King County denies the
17 remainder of paragraph 32.

18 33. In answer to paragraph 33, defendant King County denies that parcel 9058 is
19 unbuildable and landlocked with unbuildable properties. King County admits that there is no
20 sewer on parcel 9058. King County is currently without information sufficient to form a belief as
21 to the truth or falsity of the remainder of paragraph 33 and therefore denies the same.

22 34. In answer to paragraph 34, defendant King County denies that Jimenez made
23 material misrepresentations to the County Board (and later the WSBTA). King County is

1 currently without information sufficient to form a belief as to the truth or falsity of the remainder
2 of paragraph 34 and therefore denies the same.

3 35. In answer to paragraph 35, defendant King County admits that in August 2021,
4 Parcel 9058's property characteristics listed by the Assessor showed that Parcel 9058 had access
5 to public sewer as shown by the "public" designation under sewer/septic. King County denies
6 that this listing was erroneous.

7 36. In answer to paragraph 36, defendant King County denies.

8 37. In answer to paragraph 37, defendant King County admits.

9 38. In answer to paragraph 38, defendant King County makes no response as the
10 allegations contained therein do not pertain to this defendant.

11 39. In answer to paragraph 39, defendant King County only admits that on March 22,
12 2022, Jimenez changed the Assessor's property characteristic for Parcel 9058. King County
13 denies the remainder of paragraph 39.

14 40. In answer to paragraph 40, defendant King County makes no response as the
15 allegations contained therein do not pertain to this defendant.

16 41. In answer to paragraph 41, defendant King County only admits that according to
17 the King County Assessor, "Property owners may qualify for a refund due to a correction of a
18 manifest error in description of the property relied on or used to estimate value for property
19 assessment purposes." King County denies the remainder of paragraph 41.

20 42. In answer to paragraph 42, defendant King County makes no response to the
21 footnote as it appears to contain legal conclusions for which no response is required. However, to
22 the extent factual allegations are intended or legal conclusions contrary to applicable law are
23 alleged, they are hereby denied.

1 43. In answer to paragraph 43, defendant King County makes no response as the
2 allegations contained therein do not pertain to this defendant.

3 44. In answer to paragraph 44, defendant King County only admits that the
4 Assessor's response to Petition for Appeal to the Local Board of Equalization in BE 2200106
5 was submitted to the BOE and Petitioner in November 2022. King County denies the remainder
6 of paragraph 44.

7 45. In answer to paragraph 45, defendant King County is currently without
8 information sufficient to form a belief as to the truth or falsity of paragraph 45 and therefore
9 denies the same.

10 46. In answer to paragraph 46, defendant King County only admits that Mr. Jimenez
11 recommended no change to the January 2022 assessed value of \$ 2,707,500 for the subject
12 property in the Assessor's appeal response submitted to the Petitioner and Local Board in
13 November 2022. King County denies the remainder of paragraph 46.

14 47. In answer to paragraph 47, defendant King County makes no response as the
15 allegations contained therein do not pertain to this defendant.

16 48. In answer to paragraph 48, defendant King County makes no response as the
17 allegations contained therein do not pertain to this defendant.

18 49. In answer to paragraph 49, defendant King County is currently without
19 information sufficient to form a belief as to the truth or falsity of paragraph 49 and therefore
20 denies the same.

21 50. In answer to paragraph 50, defendant King County is currently without
22 information sufficient to form a belief as to the truth or falsity of paragraph 50 and therefore
23 denies the same.

1 51. In answer to paragraph 51, defendant King County makes no response as the
2 allegations contained therein do not pertain to this defendant.

3 52. In answer to paragraph 52, defendant King County makes no response as the
4 allegations contained therein do not pertain to this defendant.

5 53. In answer to paragraph 53, defendant King County denies the same.

6 54. In answer to paragraph 54, defendant King County makes no response as the
7 allegations contained therein do not pertain to this defendant.

8 55. In answer to paragraph 55, defendant King County makes no response as the
9 allegations contained therein do not pertain to this defendant.

10 56. In answer to paragraph 56, defendant King County makes no response as the
11 allegations contained therein do not pertain to this defendant.

12 57. In answer to paragraph 57, defendant King County makes no response as the
13 allegations contained therein do not pertain to this defendant.

14 58. In answer to paragraph 57, defendant King County is currently without
15 information sufficient to form a belief as to the truth or falsity of paragraph 58 and therefore
16 denies the same.

17 59. In answer to paragraph 59, defendant King County makes no response as the
18 allegations contained therein do not pertain to this defendant.

19 60. In answer to paragraph 60, defendant King County makes no response as the
20 allegations contained therein do not pertain to this defendant.

21 61. In answer to paragraph 61, defendant King County makes no response as the
22 allegations contained therein do not pertain to this defendant.
23

1 62. In answer to paragraph 62, defendant King County makes no response as the
2 allegations contained therein do not pertain to this defendant.

3 63. In answer to paragraph 63, defendant King County is currently without
4 information sufficient to form a belief as to the truth or falsity of paragraph 63 and therefore
5 denies the same.

6 64. In answer to paragraph 64, defendant King County is currently without
7 information sufficient to form a belief as to the truth or falsity of paragraph 64 and therefore
8 denies the same.

9 65. In answer to paragraph 65, defendant King County only admits that for the 2020
10 tax year, Parcel 9110 was initially assessed by the King County Assessor at \$94,000. King
11 County denies the remainder of paragraph 65.

12 66. In answer to paragraph 66, defendant King County denies.

13 67. In answer to paragraph 67, defendant King County only admits that for the 2021
14 tax year, Parcel 9110 had an assessed value of \$98,000, Plaintiffs also appealed the \$98,000
15 assessed value to the County Board, Plaintiffs' and the King County Assessor resolved the 2021
16 tax appeal for Parcel 9110 favorably by stipulating to a revised assessed value of \$25,000 from
17 \$98,000. King County denies the remainder of paragraph 67.

18 68. In answer to paragraph 68, defendant King County is currently without
19 information sufficient to form a belief as to the truth or falsity of paragraph 68 and therefore
20 denies the same.

21 69. In answer to paragraph 69, defendant King County is without sufficient
22 information to determine the truth or falsity of the allegations contained therein and, therefore,
23 denies the same as to any allegations pertaining to defendant King County.

1 70. In answer to paragraph 70, defendant King County admits only the Plaintiff's
2 Parcel 9058 is bounded on the north by Tomb's Parcel 9011 and Parcel 9027, on the east by
3 Tomb's Parcel 9110 on the south by Parcel 9025 and on the west by Parcel 9015.

4 71. In answer to paragraph 71, defendant King County denies.

5 72. In answer to paragraph 72, defendant King County denies.

6 73. In answer to paragraph 73, defendant King County makes no response as the
7 allegations contained therein do not pertain to this defendant.

8 74. In answer to paragraph 74, defendant King County makes no response as the
9 allegations contained therein do not pertain to this defendant.

10 75. In answer to paragraph 75, defendant King County is currently without sufficient
11 information to determine the truth or falsity of the allegations contained therein and, therefore,
12 denies the same as to any allegations pertaining to defendant King County.

13 76. In answer to paragraph 76, defendant King County is currently without sufficient
14 information to determine the truth or falsity of the allegations contained therein and, therefore,
15 denies the same.

16 77. In answer to paragraph 77, defendant King County is currently without sufficient
17 information to determine the truth or falsity of the allegations contained therein and, therefore,
18 denies the same.

19 78. In answer to paragraph 78, defendant King County is currently without sufficient
20 information to determine the truth or falsity of the allegations contained therein and, therefore,
21 denies the same.

1 79. In answer to paragraph 79, defendant King County is currently without sufficient
2 information to determine the truth or falsity of the allegations contained therein and, therefore,
3 denies the same.

4 80. In answer to paragraph 80, defendant King County is currently without sufficient
5 information to determine the truth or falsity of the allegations contained therein and, therefore,
6 denies the same.

7 81. In answer to paragraph 81, defendant King County is currently without sufficient
8 information to determine the truth or falsity of the allegations contained therein and, therefore,
9 denies the same.

10 82. In answer to paragraph 82, defendant King County is currently without sufficient
11 information to determine the truth or falsity of the allegations contained therein and, therefore,
12 denies the same as to any allegations pertaining to defendant King County.

13 83. In answer to paragraph 83, defendant King County makes no response as the
14 allegations contained therein do not pertain to this defendant.

15 84. In answer to paragraph 84, defendant King County admits only that the 2014
16 Assessment year (2015 tax year) assessed value was a combined total of \$697,700 for Parcel
17 Nos. 9089 and 9036. Defendant King County denies the remaining allegations contained in
18 paragraph 84.

19 85. In answer to paragraph 85, defendant King County admits only that the 2021
20 assessed value of the combined parcels (9089 and 9036) was \$1,361,100. Defendant King
21 County denies the remaining allegations contained in paragraph 85.

22 86. In answer to paragraph 86, defendant King County makes no response as the
23 allegations contained therein do not pertain to this defendant.

1 87. In answer to paragraph 87, defendant King County makes no response as the
2 allegations contained therein do not pertain to this defendant.

3 88. In answer to paragraph 88, defendant King County makes no response as the
4 allegations contained therein do not pertain to this defendant.

5 89. In answer to paragraph 89, defendant King County makes no response as the
6 allegations contained therein do not pertain to this defendant.

7 90. In answer to paragraph 90, defendant King County admits only that all appeals to
8 the Local Board for tax years 2019-2023 were assigned to Ryan Jimenez to prepare and Marie
9 Ramirez to review. Defendant King County admits in part that all appeals to WSBTa were
10 originally assigned to Ryan Jimenez to prepare while working with Assistant Chief Appraiser,
11 Lou Willett. Defendant King County denies any remaining allegations contained in paragraph 90.

12 91. In answer to paragraph 91, defendant King County makes no response as the
13 allegations contained therein do not pertain to this defendant.

14 92. In answer to paragraph 92, defendant King County makes no response as the
15 allegations contained therein do not pertain to this defendant.

16 93. In answer to paragraph 93, defendant King County makes no response as the
17 allegations contained therein do not pertain to this defendant.

18 94. In answer to paragraph 94, defendant King County makes no response as the
19 allegations contained therein do not pertain to this defendant.

20 95. In answer to paragraph 95, defendant King County makes no response as the
21 allegations contained therein do not pertain to this defendant.

1 96. In answer to paragraph 96, defendant King County is without sufficient
2 information to determine the truth or falsity of the allegations contained therein and, therefore,
3 denies the same as to any allegations pertaining to defendant King County.

4 97. In answer to paragraph 97, defendant King County makes no response as the
5 allegations contained therein do not pertain to this defendant.

6 98. In answer to paragraph 98, defendant King County denies.

7 99. In answer to paragraph 99, defendant King County is without sufficient
8 information to determine the truth or falsity of the allegations contained in paragraph 99 and,
9 therefore, denies the same as to any allegations pertaining to defendant King County.

10 100. In answer to paragraph 100, defendant King County is without sufficient
11 information to determine the truth or falsity of the allegations contained therein and, therefore,
12 denies the same as to any allegations pertaining to defendant King County.

13 101. In answer to paragraph 101, defendant King County is without sufficient
14 information to determine the truth or falsity of the allegations contained therein and, therefore,
15 denies the same as to any allegations pertaining to defendant King County.

16 102. In answer to paragraph 102, defendant King County is without sufficient
17 information to determine the truth or falsity of the allegations contained therein and, therefore,
18 denies the same.

19 103. In answer to paragraph 103, defendant King County is without sufficient
20 information to determine the truth or falsity of the allegations contained therein and, therefore,
21 denies the same as to any allegations pertaining to defendant King County.

22 104. In answer to paragraph 104, defendant King County makes no response as the
23 allegations contained therein do not pertain to this defendant.

1 105. In answer to paragraph 105, defendant King County makes no response as the
2 allegations contained therein do not pertain to this defendant.

3 106. In answer to paragraph 106, defendant King County makes no response as the
4 allegations contained therein do not pertain to this defendant.

5 107. In answer to paragraph 107, defendant King County makes no response as the
6 allegations contained therein do not pertain to this defendant.

7 108. In answer to paragraph 108, defendant King County makes no response as the
8 allegations contained therein do not pertain to this defendant.

9 109. In answer to paragraph 109, defendant King County makes no response as the
10 allegations contained therein do not pertain to this defendant.

11 110. In answer to paragraph 110, defendant King County makes no response as the
12 allegations contained therein do not pertain to this defendant.

13 111. In answer to paragraph 111, defendant King County makes no response as the
14 allegations contained therein do not pertain to this defendant.

15 112. In answer to paragraph 112, defendant King County makes no response as the
16 allegations contained therein do not pertain to this defendant.

17 113. In answer to paragraph 113, defendant King County makes no response as the
18 allegations contained therein do not pertain to this defendant.

19 114. In answer to paragraph 114, defendant King County makes no response as the
20 allegations contained therein do not pertain to this defendant.

21 115. In answer to paragraph 115, defendant King County is without sufficient
22 information to determine the truth or falsity of the allegations contained therein and, therefore,
23 denies the same.

1 116. In answer to paragraph 116, defendant King County is without sufficient
2 information to determine the truth or falsity of the allegations contained therein and, therefore,
3 denies the same as to any allegations pertaining to defendant King County.

4 117. In answer to paragraph 117, defendant King County denies the allegations
5 contained therein.

6 118. In answer to paragraph 118, defendant King County admits this is an accurate
7 excerpt of King County Code 3.04.030 C.1 e.

8 119. In answer to paragraph 119, defendant King County makes no response as the
9 allegations contained therein do not pertain to this defendant.

10 120. In answer to paragraph 120, defendant King County is without sufficient
11 information to determine the truth or falsity of the allegations contained therein and, therefore,
12 denies the same as to any allegations pertaining to defendant King County.

13 121. In answer to paragraph 121, defendant King County makes no response as the
14 allegations contained therein do not pertain to this defendant.

15 122. In answer to paragraph 122, defendant King County makes no response as the
16 allegations contained therein do not pertain to this defendant.

17 123. In answer to paragraph 123, defendant King County makes no response as the
18 allegations contained therein do not pertain to this defendant.

19 124. In answer to paragraph 124, defendant King County makes no response as the
20 allegations contained therein do not pertain to this defendant.

21 125. In answer to paragraph 125, defendant King County denies the allegations
22 contained therein to the extent they pertain to defendant King County.
23

**V. FIRST CAUSE OF ACTION
DECLARATORY JUDGMENT**

126. In answer to paragraph 126, defendant King County realleges its previous responses to plaintiffs' complaint as if fully set forth herein.

127. In answer to paragraph 127, defendant King County makes no response as the allegations contained therein do not pertain to this defendant.

128. In answer to paragraph 128, defendant King County makes no response as the allegations contained therein do not pertain to this defendant.

129. In answer to paragraph 129, defendant King County makes no response as it appears to contain only legal conclusions for which no response is required. However, to the extent factual allegations are intended or legal conclusions contrary to applicable law are alleged, they are hereby denied. Defendant King County expressly denies the allegations therein to the extent that they allege any negligence by King County and its employees.

130. In answer to paragraph 130, defendant King County makes no response as it appears to contain only legal conclusions for which no response is required. However, to the extent factual allegations are intended or legal conclusions contrary to applicable law are alleged, they are hereby denied. Defendant King County expressly denies the allegations therein to the extent that they allege any negligence by King County and its employees.

**VI. SECOND CAUSE OF ACTION
MANIFEST ERROR REFUND UNDER RCW 84.69**

131. In answer to paragraph 131, defendant King County realleges its previous responses to plaintiffs' complaint as if fully set forth herein.

132. In answer to paragraph 132, defendant King County makes no response as it appears to contain only legal conclusions for which no response is required. However, to the

1 extent factual allegations are intended or legal conclusions contrary to applicable law are alleged,
 2 they are hereby denied. Defendant King County expressly denies the allegations therein to the
 3 extent that they allege any negligence by King County and its employees.

4 133. In answer to paragraph 133, defendant King County makes no response as it
 5 appears to contain only legal conclusions for which no response is required. However, to the
 6 extent factual allegations are intended or legal conclusions contrary to applicable law are alleged,
 7 they are hereby denied. Defendant King County expressly denies the allegations therein to the
 8 extent that they allege any negligence by King County and its employees.

9 134. In answer to paragraph 134, defendant King County makes no response as it
 10 appears to contain only legal conclusions for which no response is required. However, to the
 11 extent factual allegations are intended or legal conclusions contrary to applicable law are alleged,
 12 they are hereby denied. Defendant King County expressly denies the allegations therein to the
 13 extent that they allege any negligence by King County and its employees.

14 135. In answer to paragraph 135, defendant King County makes no response as it
 15 appears to contain only legal conclusions for which no response is required. However, to the
 16 extent factual allegations are intended or legal conclusions contrary to applicable law are alleged,
 17 they are hereby denied. Defendant King County expressly denies the allegations therein to the
 18 extent that they allege any negligence by King County and its employees.

19 **VII. THIRD CAUSE OF ACTION**
 20 **VIOLATION OF 42 USC § 1983, FOURTEENTH AMENDMENT (DUE PROCESS**
 21 **CLAUSE)**

22 136. In answer to paragraph 136, defendant King County realleges its previous
 23 responses to plaintiffs' complaint as if fully set forth herein.

1 137. In answer to paragraph 137, defendant King County makes no response as it
2 appears to contain only legal conclusions for which no response is required. However, to the
3 extent factual allegations are intended or legal conclusions contrary to applicable law are alleged,
4 they are hereby denied. Defendant King County expressly denies the allegations therein to the
5 extent that they allege any negligence by King County and its employees.

6 138. In answer to paragraph 138, defendant King County admits only that the
7 Fourteenth Amendment speaks for itself. Defendant King County expressly denies the
8 allegations therein to the extent that they allege any negligence by King County and its
9 employees.

10 139. In answer to paragraph 139, defendant King County makes no response as it
11 appears to contain only legal conclusions for which no response is required. However, to the
12 extent factual allegations are intended or legal conclusions contrary to applicable law are alleged,
13 they are hereby denied. Defendant King County expressly denies the allegations therein to the
14 extent that they allege any negligence by King County and its employees.

15 140. In answer to paragraph 140, defendant King County denies the allegations
16 contained therein to the extent they pertain to defendant King County.

17 141. In answer to paragraph 141, defendant King County is without sufficient
18 information to determine the truth or falsity of the allegations contained therein and, therefore,
19 deny the same as they pertain to defendant King County.

20 142. In answer to paragraph 142, defendant King County denies the allegations
21 contained therein to the extent they pertain to defendant King County.

22 143. In answer to paragraph 143, defendant King County makes no response as it
23 appears no response is required. However, to the extent factual allegations are intended or legal

1 conclusions contrary to applicable law are alleged, they are hereby denied as they pertain to
 2 defendant King County.

3 144. In answer to paragraph 144, defendant King County makes no response as the
 4 allegations contained therein do not pertain to this defendant.

5 145. In answer to paragraph 145, defendant King County denies the allegations
 6 contained therein to the extent they pertain to defendant King County.

7 146. In answer to paragraph 146, defendant King County makes no response as the
 8 allegations contained therein do not pertain to this defendant.

9 147. In answer to paragraph 147, defendant King County makes no response as the
 10 allegations contained therein do not pertain to this defendant.

11 148. In answer to paragraph 148, defendant King County denies the allegations
 12 contained therein to the extent they pertain to defendant King County.

13 149. In answer to paragraph 149, defendant King County denies the allegations
 14 contained therein to the extent they pertain to defendant King County.

15 **VIII. FOURTH CAUSE OF ACTION:**
 16 **VIOLATION OF 42 USC § 1983, FOURTEENTH AMENDMENT (EQUAL**
 17 **PROTECTION CLAUSE)**

18 150. In answer to paragraph 150, defendant King County realleges its previous
 19 responses to plaintiffs' complaint as if fully set forth herein.

20 151. In answer to paragraph 151, defendant King County admits only that the
 21 Fourteenth Amendment speaks for itself. Defendant King County expressly denies the
 22 allegations therein to the extent that they allege any negligence by King County and its
 23 employees.

1 152. In answer to paragraph 152, defendant King County makes no response as it
2 appears to contain only legal conclusions for which no response is required. However, to the
3 extent factual allegations are intended or legal conclusions contrary to applicable law are alleged,
4 they are hereby denied. Defendant King County expressly denies the allegations therein to the
5 extent that they allege any negligence by King County and its employees.

6 153. In answer to paragraph 153, defendant King County makes no response as the
7 allegations contained therein do not pertain to this defendant.

8 154. In answer to paragraph 154, defendant King County makes no response as the
9 allegations contained therein do not pertain to this defendant.

10 155. In answer to paragraph 155, defendant King County denies the allegations
11 contained therein to the extent they pertain to defendant King County.

12 156. In answer to paragraph 156, defendant King County denies the allegations
13 contained therein to the extent they pertain to defendant King County.

14 157. In answer to paragraph 157, defendant King County denies the allegations
15 contained therein to the extent they pertain to defendant King County.

16 158. In answer to paragraph 158, defendant King County denies the allegations
17 contained therein to the extent they pertain to defendant King County.

18 159. In answer to paragraph 159, defendant King County makes no response as the
19 allegations contained therein do not pertain to this defendant.

20 160. In answer to paragraph 160, defendant King County denies the allegations
21 contained therein to the extent they pertain to defendant King County.

22 161. In answer to paragraph 161, defendant King County denies the allegations
23 contained therein to the extent they pertain to defendant King County.

1 162. In answer to paragraph 162, defendant King County denies the allegations
2 contained therein to the extent they pertain to defendant King County.

3
4 **IX. FIFTH CAUSE OF ACTION**
5 **CIVIL EXTORTION**

6 163. In answer to paragraph 163, defendant King County realleges its previous
7 responses to plaintiffs' complaint as if fully set forth herein.

8 164. In answer to paragraph 164, defendant King County makes no response as the
9 allegations contained therein do not pertain to this defendant.

10 165. In answer to paragraph 165, defendant King County makes no response as the
11 allegations contained therein do not pertain to this defendant.

12 166. In answer to paragraph 166, defendant King County makes no response as the
13 allegations contained therein do not pertain to this defendant.

14 167. In answer to paragraph 167, defendant King County makes no response as the
15 allegations contained therein do not pertain to this defendant.

16 168. In answer to paragraph 168, defendant King County makes no response as the
17 allegations contained therein do not pertain to this defendant.

18 169. In answer to paragraph 169, defendant King County makes no response as the
19 allegations contained therein do not pertain to this defendant.

20 **X. PRAYER FOR RELIEF**

21 Defendant King County denies that plaintiffs are entitled to any of the relief sought in
22 Section X. Prayer for Relief including paragraphs 1 – 11 on pages 37 and 38 of plaintiffs'
23 complaint.

1 Defendant King County denies any remaining allegations contained plaintiffs' complaint
2 not expressly admitted herein.

3
4 BY WAY OF FURTHER ANSWER and AFFIRMATIVE DEFENSES, and without admitting
5 anything previously denied, defendant King County states as follows:

6 1. Plaintiffs have failed to state a claim upon which relief may be granted.

7 2. If the plaintiffs suffered any damages, recovery therefore may be barred by the plaintiffs'
8 failure to mitigate damages.

9 3. Plaintiffs' injuries and damages, if any, were proximately caused by the negligence
10 and/or fault of plaintiffs.

11 4. King County is not liable for pre-judgment interest because the State of Washington, of
12 which King County is a political subdivision, has not consented to pre-judgment interest. RCW
13 4.56.115.

14 5. Plaintiffs' injuries and damages, if any, may have pre-existed this incident.

15 6. Plaintiffs' claims are barred by federal and/or state law qualified immunity.

16 7. All actions of defendant King County herein alleged manifest a reasonable exercise of
17 judgment and discretion by authorized public officers made in the exercise of governmental
18 authority entrusted to them by law and are neither tortious nor actionable.

19 8. Plaintiff may have failed to properly serve one or more defendants with a summons and
20 complaint in this action.

21 9. Plaintiffs may have failed to exhaust available administrative remedies.

1 10. The damages and injuries allegedly sustained, if any, were proximately caused by the
2 actions or omissions of one or more other third parties over whom defendant King County had
3 no control.

4 11. Plaintiffs have failed to adequately identify or allege any specific custom or policy of the
5 King County defendants that caused or contributed to his alleged constitutional deprivation.

6 12. Plaintiffs' Complaint should be dismissed because it violates FRCP 8(2).

7 13. Plaintiffs failed to comply with the requirements of RCW 84.69 before bringing this
8 action.

9 14. Plaintiffs failed to exhaust their judicial processes and remedies.

10 15. Some of Plaintiffs' claims are barred by the statute of limitations.

11 16. Plaintiffs failed to file a claim for damages as required by RCW 4.96.020.

12 17. Plaintiffs' claim for injunctive relief fails on its merits and because they have or had
13 adequate remedies at law.

14 18. Plaintiffs' claims are barred by collateral estoppel.

15 19. Plaintiffs' claims are barred by judicial estoppel.

16 20. Plaintiffs have failed to name an indispensable party.

17 21. Plaintiffs lack standing to seek damages under RCW 84.09.040.

18 22. Defendant King County joins in and asserts the affirmative defenses alleged by
19 Defendant Ryan Jimenez.

20 Defendant King County reserves the right to amend this Answer, including these affirmative
21 defenses, if and when additional facts are discovered which support such amendments.

22 //

23 //

1 WHEREFORE, defendant King County prays as follows:

2 That plaintiffs take nothing by their complaint, that the complaint be dismissed with
3 prejudice, that defendant King County be awarded its costs and reasonable attorneys' fees
4 incurred herein and for such other and further relief as the Court deems just and equitable.

5 **VII. JURY DEMAND**

6 Defendant King County requests that this matter be tried by a jury.

7
8 DATED this 29th day of April, 2024.

9 LEESA MANION (she/her)
10 King County Prosecuting Attorney

11 By: /s/ John R. Zeldenrust
12 JOHN R. ZELDENRUST, WSBA #19797
Senior Deputy Prosecuting Attorney
E-Mail: john.zeldenrust@kingcounty.gov

13 By: /s/ Casey Dowdy
14 CASEY DOWDY, WSBA #52748
Deputy Prosecuting Attorney
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15 701 5th Avenue, Suite 600
16 Seattle, WA. 98104
Telephone: (206) 477-1120 | Fax: (206) 296-0191
17 *Attorneys for Defendant King County*

CERTIFICATE OF FILING AND SERVICE

I hereby certify that on April 29, 2024, I electronically filed Defendant King County's Answer to Plaintiffs' Complaint with the Clerk of the Court using the CM/ECF E-filing system, which will send notification of such filing to the following:

*Attorney for Defendant Odin Property Tax
Advocates LLC*

Matthew Cunanan, WSBA #42530

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Attorney for Defendant Ryan Jimenez

Kristofer J. Bundy, WSBA #19840

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Bellingham, WA 98227
(206) 372-3627
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I also caused a copy of the same to be served electronically via email to the following:

Attorney for Plaintiffs

Ryan M. Yoke, WSBA #46500

Vander Wel, Jacobson, & Yoke, PLLC
1540 140th Ave NE, Suite 200
Bellevue, WA 98005
(425) 462-7070
ryan@vjbk.com

I declare under penalty of perjury under the laws of the United States that the foregoing is true and correct.

SIGNED and DATED this 29th day of April, 2024, at Issaquah, WA.

s/Karen Richardson

KAREN RICHARDSON
Civil Litigation – Paralegal II
King County Prosecuting Attorney's Office